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[Signature]
Yvette Alvarez-Perez

Date

5/6/04

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appln. No. : 10/632,361

Applicant : Ronald D. Rudkin

Filed : August 1, 2003

Title : System and Method for Determining the Cost, Value and Exercise of Employee Stock Options

Docket No. : 004344-294-CIP

INFORMATION DISCLOSURE STATEMENT

Sir:

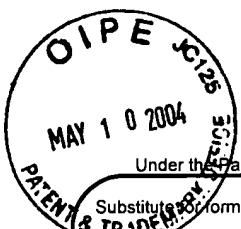
Applicant brings to the attention of the Examiner the documents listed on the attached PTO/SB/08 (substitute for form 1449/PTO). Copies of the listed documents are enclosed.

Applicant respectfully request that the Examiner consider the listed documents and indicate that they were considered by making appropriate notations on the attached form and return a copy to Applicant.

This Information Disclosure Statement is being filed before the mailing of a first office action on the merits and therefore no fee is necessary. However, the Commissioner is still authorized to charge any required fees to Goodwin Procter LLP Deposit Account No. 06-0923.

Respectfully submitted,

Eva Tan
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PTO/SB/08B (02-03)

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Substitution for form 1449/PTO

**INFORMATION DISCLOSURE
STATEMENT BY APPLICANT**

(Use as many sheets as necessary)

Sheet 1

of 2

Complete if Known	
Application Number	10/632,361
Filing Date	08/01/2003
First Named Inventor	Ronald D. Rudkin
Art Unit	
Examiner Name	
Attorney Docket Number	004344-294-CIP

OTHER PRIOR ART-NON PATENT LITERATURE DOCUMENTS

Examiner Initials*	Cite No. ¹	Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of the item (book, magazine, journal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published.	T ²
	1	STEVEN HUDDART, Journal of Accounting and Economics 18 (1994) 207-231.	
	2	RICHARD A. LAMBERT et al., Journal of Accounting Research, 29 No. 1 Spring 1991, 129 - 149.	
	3	JEROLD B. WARNER et al., Journal of Financial Economics 20 (1988) 461-492, North Holland.	
	4	L. PETER JENNERGREN et al., The Accounting Review 68, No. 1, January 1993, 179-183.	
	5	RICHARD FRIEDMAN, What Are My Stock Options Worth?, http://www.mystockoptions.com .	
	6	BRIAN J. HALL et al., Optimal Exercise Prices for Executive Stock Options, December 1999, 1-18, Harvard NOM Working Paper No. 99-01.	
	7	MONDHER BELLALAH et al., The Financial Review, 30 No. 3 August 1995, 617-635.	
	8	JENNIFER N. CARPENTER, Journal of Financial Economics 48 (1998) 127-158.	
	9	MARK RUBINSTEIN, On The Accounting Valuation Of Employee Stock Option, Fall 1995, 8-24.	

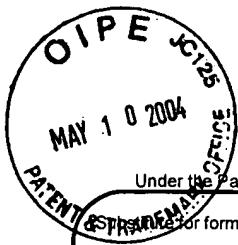
Examiner Signature	Date Considered

*EXAMINER: Initial if reference considered, whether or not citation is in conformance with MPEP 609. Draw line through citation if not in conformance and not considered. Include copy of this form with next communication to applicant.

¹ Applicant's unique citation designation number (optional). ² Applicant is to place a check mark here if English language Translation is attached.

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Sheet

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OTHER PRIOR ART-NON PATENT LITERATURE DOCUMENTS

Examiner Initials*	Cite No. ¹	Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of the item (book, magazine, journal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published.	T ²
	10	NALIN KULATILAKA et al., Financial Analysts Journal, November-December 1994, 46-56.	
	11	BRIAN J. HALL et al., Stock Options for Undiversified Executives, June 2000, 1-63, Harvard NOM Research Paper No. 00-05.	
	12	JAMES A. BRICKLEY et al., Journal of Accounting and Economics 7 (1985) 115-129, North-Holland.	
	13	JEROME DETEMPLE et al., The Review of Financial Studies Special 1999, Vol. 12, No. 4, pp. 835-872	
	14	JOHN C. COX et al., Option Pricing: A Simplified Approach, Journal of Financial Economics v7n3 PP: 229-263 Sep 1979.	
	15	CHARLES J. CUNY et al., Journal of Accounting and Economics 20 (1995) 193-205.	

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